

There are many ways that individuals can help our local animal shelters and humane societies. Many shelters, just like the Capital Humane Society, both need and welcome volunteers who perform a variety of tasks such as walking dogs, grooming animals, cleaning cages or assisting with adoptions. Shelters can also use donations of supplies such as blankets and towels to provide bedding, food or cages, or just cash donations to help pay for the costs of daily operations. National Animal Shelter Appreciation Week is an appropriate time for people to visit shelters, thank the people who work there, and volunteer their time.

CONGRATULATIONS TO MARVIN BROWN OF SAVANNAH, GA ON RECEIVING THE GRAND DECORATION OF HONOUR OF THE STATE OF SALZBURG, AUSTRIA

HON. JACK KINGSTON

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 26, 1996

Mr. KINGSTON. Mr. Speaker, Mr. Marvin Brown, a resident of Savannah, GA and the First Congressional District of Georgia, joined the ranks of Dwight D. Eisenhower and Winston Churchill when he was recently awarded one of Austria's highest commendations. Mr. Brown's achievements were highlighted in the August 23, 1996 edition of the Georgia Guardian:

Thank you for your assistance in this matter.

[From the Georgia Guardian, August 23-29, 1996]

MARVIN BROWN AWARDED AUSTRIAN COMMENDATION

(By Thom Nezbeda)

To read of Marvin Brown's accomplishments with the Georgia Salzburger Society is to be impressed. He may have joined the organization "late in life," as he put it, but what he's lost in time has certainly been more than made up for in performance.

He first joined the Georgia Salzburger Society, the national organization devoted to preserving Salzburger history and heritage, in 1979. "I had been hearing that I was a Salzburger," Brown said. "Jackie [his wife] and I went to a meeting out of curiosity, and that got us involved." He held the position of president for the society from 1990 to 1992. His first trip to "the Old Country" came in 1981, and he's led several tours of the state of Salzburg and other areas of Austria for fellow society members since then.

"We got started [traveling to Austria] back in 1981," said Brown, "just 'babes in the woods'. We were just tourists then."

Subsequent trips as tour guides and opportunities to meet Austrian officials visiting the United States for society activities have raised them above tourist status. "It all fell in place," Brown said in a tone that seems to suggest he and his wife are taking it all in stride. "This is how we became guests of the Austrian government on one occasion: guests of the Roman Catholic archbishop on another occasion. We've really had some wonderful things happen."

Brown's accomplishments don't stop there. Besides being a guest on Austrian television talk shows, and presenting keys to the City of Savannah to two Salzburg governors, Brown and his wife were appointed area coordinators for the Austrian Olympic Sailing Team. As such, they helped coordinate a

wreath-laying ceremony at the Salzburger Monument on Bay Street. Members of the Georgia Salzburger Society, Mayor Floyd Adams Jr., and a delegation of Austrian government and industry leaders took part in the ceremony. After the ceremony, the group retired to a downtown restaurant for a late lunch.

That's when Brown, to his total surprise, received what is probably the largest feather in his cap to date: he was awarded the Grand Decoration of Honour of the State of Salzburg, in appreciation of his efforts to promote good will between Salzburger descendants and the country from which they came.

The honor, one of Austria's highest commendations, was given by Engelbert Wenckheim, the vice president of the Austrian Federal Economic Chamber.

"I really was definitely shocked; there's no other word for it," Brown said.

According to Ulf Pacher of the Austrian Embassy in Washington, D.C., the commendation is the highest decoration awarded by the province of Salzburg. "The medal is pretty exclusive," he said. "It's not given out that often—it's rarely awarded."

By receiving the award, Brown becomes part of an exclusive group of individuals including Winston Churchill and Dwight D. Eisenhower, among others.

IN ORDER TO SAVE THE COUNTRY-SIDE, WE MUST STRENGTHEN OUR CITIES

HON. NANCY L. JOHNSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 26, 1996

Mrs. JOHNSON of Connecticut. Mr. Speaker, as recently as the 1960's, Charles Adams wrote in "The City is the Frontier": "In our own era, the world's cities are witnessing their greatest surge in man's history * * * From 1800 to 1950, the proportion of people living in cities with more than 20,000 people leaped from 2.4 to 21 percent. Our civilization is becoming urban, and the advance into the cities is one of the most spectacular social phenomena of our time. The city has become the frontier."

Today, the promise of the urban frontier seems to be little more than reminder of opportunity lost. In the latter half of this century, the Nation's landscape has been transformed by sprawling development and urban decay. The movement of families and businesses from our Nation's cities has reshaped the cities themselves, the suburbs, and the countryside. Much of this change has been positive, as families have built homes and communities, fulfilling the American dream; but a great deal has been lost as well.

It is tragic that so many cities are dying at a time when the countryside is disappearing. The American Farmland Trust estimates that the United States converts to other uses 2 million acres of farmland annually, much of it on the edge of urban America. The USDA natural resources inventory found that developed land increased by 14 million acres between 1982 and 1992.

As the cities are losing their manufacturing industries, 95 percent of the growth in office jobs occurs in low density suburbs. These office jobs accounted for 15 million of the 18 million new jobs in the 1980's.

There are many factors that have contributed to the mass migration away from the

cities: a desire for greater personal safety, better schools, less congestion, and a way of life. The development of the Interstate Highway System, relatively inexpensive community expenses, and tax incentives for homeownership have made it easier for many people to move to the suburbs.

Offsetting some of the costs associated with this trend—urban decay and the loss of open space—will require both private sector and public sector initiative. No single public policy proposal will address all of the problems. Today, I am introducing two bills addressing two of the many factors that contribute to sprawling development.

The first is related to the costs of cleaning up contaminated land and buildings in urban areas so that they can be put to productive use. The rules surrounding the tax treatment of environmental remediation expenses are so convoluted and confusing it is no wonder that a number of businesses decide to sidestep them altogether and invest in previously undeveloped land and newer buildings outside of environmentally distressed urban areas.

Repairs to business property can be deducted currently as a business expense, but capital expenditures that add to the value of property have to be capitalized. This means that some environmental remediation costs are treated as a business expense, but others are treated as capital expenditures, depending on the facts and circumstances of each case.

The administration in its brownfields initiative has proposed to allow an immediate deduction for cleaning up certain hazardous substances in high-poverty areas, existing EPA brownfields pilot areas, and Federal empowerment zones and enterprise communities. This is commendable, as far as it goes, but there is a disturbing trend in urban policy to pick and choose among cities. If expensing environmental remediation costs is good tax policy and good urban policy, and I believe that it is, then it should apply in all communities. The bill I am introducing today would apply this policy to all property wherever located, and would expand the list of hazardous substances to include potentially hazardous materials such as asbestos, lead paint, petroleum products, and radon. This bill would remove the disincentive in current law to reinvestment in our cities and buildings.

My second bill addresses a provision in current tax law that limits the deduction for a gift of appreciated property to 30 percent of adjusted gross income. Under current law, the limit for gifts of cash is 50 percent of adjusted gross income. My bill would raise the cap for qualified gifts of conservation land and easements from 30 percent to 50 percent. Under the bill, any amount that cannot be deducted in the year in which the gift is made can be carried over to subsequent tax years until the deduction has been exhausted. Current law gives the donor 5 years in which to use up the deduction.

Conservation easements are a partial interest in property transferred to an appropriate nonprofit or governmental entity. These easements restrict the development, management, or use of the land in order to keep the land in a natural state or to protect historic or scenic values. Easements are widely used by land trusts, conservation groups, and developers to protect valuable land.

The 30-percent limit in current law actually works to the disadvantage of taxpayers who may be land rich but cash poor.